USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2012 Reporting

	GGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2012 Reporting FMS 2108 USSGL Account Attributes/1 USSGL Account Attributes/1								
Column	Auth. Ind./2								
	(RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
	For All Une	nended B	alances.						1
	1 01 741 01107	pondou Di	and 1905.						
1	Treasury Ap	propriatio	n Fund Symbol						
2	Preclosing	Jnexpende	ed Balance - Treasury Supplied						
3	N/A								-
4	Unobligated	and Oblig	ated Balance Withdrawn/Canceled						
4		4350	Canceled Authority	E				B/P/X	
4		4391	Adjustments to Indefinite Appropriations	E				B/X	
									1
5	Postciosing		ded Balance Fund Balance With Treasury	E		-		B/X	+
3		1010	Tulia balance with Heastly					D/X	
6	Other Autho	rizations							
	For Treasur		ation Fund Symbols With Unrealized Discounts:						
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	Е				B/P/X	2, 3
	For Treasur	/ Annronri	 ation Fund Symbols With Imprest Funds:	+					
6	921		Imprest Funds	E				B/X	2
6	921		U.S. Debit Card Funds	E				B/X	2
6	921	1130	Funds Held by the Public	Е				B/X	2
			ation Fund Symbols With Unamortized Discounts or Premiums:					D/D/V	4.5
6	931	1342	Interest Receivable - Investments	E E				B/P/X B/P/X	4, 5 2, 4
6	931 931	1611 1612	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				B/P/X	2, 4
									1
	For Treasur	y Appropri	ation Fund Symbols With Investments in Treasury Securities:						
6	971		Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Е				B/P/X	2
	For Treasur	/ Annronri	ation Fund Symbols With Investments in Agency Securities:						
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	B/P/X	2, 3
			ation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INV		FUND ONLY			D/D/V	
6	973	1618	Market Adjustment - Investments	E		ļ	V	B/P/X	2, 3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			Х	B/P/X	2, 3
					l	1			

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2012 Reporting

	S 2108	swalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2012 Reporting USSGL Account USSGL Account Attributes/1							
Column	Auth. Ind./2								
	(RT7 Ind.)		Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
	, ,				71				
1	Treasury A	propriation	n Fund Symbol						
2	Balance of	Borrowing	Authority - Treasury Supplied						
3	Increases a								
3	951	4140	Substitution of Borrowing Authority	E		F/T		B/X	2
3	962		Substitution of Borrowing Authority	E		Р		B/X	2
3	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
3	962		Current-Year Borrowing Authority Realized	E		Р		P/X	2
3	951		Permanent Reduction - New Budget Authority	E	В	F/T		B/X	2
3	962	4392	Permanent Reduction - New Budget Authority	E	В	Р		B/X	2
3	951	4393	Permanent Reduction - Prior-Year Balances	E	В	F/T		B/X	2
3	962	4393	Permanent Reduction - Prior-Year Balances	E	В	Р		B/X	2
4	Borrowings								
4	951		Borrowing Authority Converted to Cash	E		F/T		B/X	2
4	962	4145	Borrowing Authority Converted to Cash	E		Р		B/X	2
5	N/A								
	CALC (2 +/-	3 - 4) Also	Equals:						
6	Balance								
6	951		Substitution of Borrowing Authority	E		F/T		B/X	2
6	962		Substitution of Borrowing Authority	E		Р		B/X	2
6	951		Current-Year Borrowing Authority Realized	E		F/T		P/X	2
6	962		Current-Year Borrowing Authority Realized	E		Р		P/X	2
6	951		Borrowing Authority Converted to Cash	E		F/T		B/X	2
6	962		Borrowing Authority Converted to Cash	E		Р		B/X	2
6	951		Borrowing Authority Carried Forward	В		F/T			2
6	962		Borrowing Authority Carried Forward	В		Р			2
6	951	4392	Permanent Reduction - New Budget Authority	E	В	F/T		B/X	2
6	962		Permanent Reduction - New Budget Authority	E	В	Р		B/X	2
6	951	4393	Permanent Reduction - Prior-Year Balances	E	В	F/T		B/X	2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	В	Р		B/X	2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2012 Reporting

1 Treasury Appropriation Fund Symbol		S 2108	Ik - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2012 Reporting USSGL Account USSGL Account Attributes/1							
Number (RTT Ind.) Number Title Begin / End Auth Type Borrow Source Trans Partner PY	Column	Auth. Ind./2								1
1 Treasury Appropriation Fund Symbol				Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
2 Balance of Borrowing Authority - Treasury Supplied						,,			•	
1	1	Treasury A	propriation	n Fund Symbol						
3 Increases										
3 951 4141 Current-Year Borrowing Authority Realized E F/T F	2	Balance of	Borrowing	Authority - Treasury Supplied						
3 951 4141 Current-Year Borrowing Authority Realized E F/T F										
Second	3	Increases								
	3	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
4 951	3	962	4141	Current-Year Borrowing Authority Realized	E		Р		P/X	2
4 951										
A 962										
5 Adjustments S 5 951 4140 Substitution of Borrowing Authority E F/T B 5 962 4140 Substitution of Borrowing Authority E P B 5 962 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E F/T F 5 962 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E P F/T F 5 951 4144 Borrowing Authority Withdrawn E F/T F 5 962 4144 Borrowing Authority Withdrawn E P P 6 Balance F/T E P F 6 Balance B F/T E F/T E 6 Balance B F/T E	4			o ,					B/X	2
5 951 4140 Substitution of Borrowing Authority E F/T E 5 962 4140 Substitution of Borrowing Authority E P B 5 961 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E F/T F 5 962 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E P F 5 961 4144 Borrowing Authority Withdrawn E F/T F 5 962 4144 Borrowing Authority Withdrawn E P F 6 962 4144 Borrowing Authority Withdrawn E F/T F 6 8alance F/T E F/T B F 6 951 4140 Substitution of Borrowing Authority E F/T B 6 951 4141 Current-Year Borrowing Authority Realized E F/T F 6 962 4143 Current-Year Decreas	4	962	4145	Borrowing Authority Converted to Cash	E		Р		B/X	2
5 951 4140 Substitution of Borrowing Authority E F/T E 5 962 4140 Substitution of Borrowing Authority E P B 5 961 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E F/T F 5 962 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E P F 5 961 4144 Borrowing Authority Withdrawn E F/T F 5 962 4144 Borrowing Authority Withdrawn E P F 6 962 4144 Borrowing Authority Withdrawn E F/T F 6 8alance F/T E F/T B F 6 951 4140 Substitution of Borrowing Authority E F/T B 6 951 4141 Current-Year Borrowing Authority Realized E F/T F 6 962 4143 Current-Year Decreas										
5 962 4140 Substitution of Borrowing Authority E P B 5 951 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E F/T P 5 962 4143 Current-Year Decreases to Indefinite Borrowing Authority Withdrawn E P P 5 951 4144 Borrowing Authority Withdrawn E F/T P 5 962 4144 Borrowing Authority Withdrawn E P P 6 962 4144 Borrowing Authority Withdrawn E P P 6 8alance Balance B F/T B 6 951 4140 Substitution of Borrowing Authority E F/T B 6 951 4141 Current-Year Borrowing Authority Realized E F/T P 6 962 4141 Current-Year Decreases to Indefinite Borrowing Authority Realized E P P 6 951 4143 Current-				Cubatitution of Parrawing Authority			E/T		B/X	2
5 951 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized 5 962 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E P P P P P P P P P P P P P P P P P P				· · ·					B/X	2
5 962 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized 5 951 4144 Borrowing Authority Withdrawn E F/T F/T F 962 4144 Borrowing Authority Withdrawn E P P F/T F P F/T P F P F P F P F P F P F P F P F P F P				· · ·					P/X	
5 951 4144 Borrowing Authority Withdrawn E F/T F 5 962 4144 Borrowing Authority Withdrawn E P F CALC (2+3-4-5) Also Equals: 6 Balance				· ·					P/X P/X	2
5 962 4144 Borrowing Authority Withdrawn E P P F F F F F F F F F F F F F F F F F			_	9 ,					P/X P/X	2
CALC (2 + 3 - 4 - 5) Also Equals: 6 Balance Balance 6 951 4140 Substitution of Borrowing Authority E F/T B 6 962 4140 Substitution of Borrowing Authority E P B 6 962 4140 Current-Year Borrowing Authority E F/T P 6 951 4141 Current-Year Borrowing Authority Realized E F/T P 6 962 4141 Current-Year Decreases to Indefinite Borrowing Authority Realized E F/T F 6 962 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E F/T F 6 962 4143 Borrowing Authority Withdrawn E F/T F 6 951 4144 Borrowing Authority Withdrawn E F P F 6 952 4145 Borrowing Authority Converted to Cash E F/T B 6 952 4145 <td></td> <td></td> <td></td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2</td>				,						2
6 Balance 6 951 4140 Substitution of Borrowing Authority E F/T B 6 962 4140 Substitution of Borrowing Authority E P B 6 951 4141 Current-Year Borrowing Authority Realized E F/T P 6 962 4141 Current-Year Borrowing Authority Realized E P P 6 951 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E F/T P 6 962 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E P P 6 962 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E P P 6 951 4144 Borrowing Authority Withdrawn E P P 6 951 4144 Borrowing Authority Withdrawn E P P 6 951 4145 Borrowing Authority Converted to Cash E P P 6 962 4145 Borrowing Authority Converted to	5	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
6 Balance 6 951 4140 Substitution of Borrowing Authority E F/T B 6 962 4140 Substitution of Borrowing Authority E P B 6 951 4141 Current-Year Borrowing Authority Realized E F/T P 6 962 4141 Current-Year Borrowing Authority Realized E P P 6 951 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E F/T P 6 962 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E P P 6 962 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E P P 6 951 4144 Borrowing Authority Withdrawn E P P 6 951 4144 Borrowing Authority Withdrawn E P P 6 951 4145 Borrowing Authority Converted to Cash E P P 6 962 4145 Borrowing Authority Converted to										
6 951 4140 Substitution of Borrowing Authority 6 962 4140 Substitution of Borrowing Authority 6 962 4140 Substitution of Borrowing Authority 6 951 4141 Current-Year Borrowing Authority Realized 6 962 4141 Current-Year Borrowing Authority Realized 6 962 4141 Current-Year Borrowing Authority Realized 6 951 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized 6 962 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized 6 962 4144 Borrowing Authority Withdrawn 6 962 4144 Borrowing Authority Withdrawn 7 96 962 4144 Borrowing Authority Withdrawn 8 962 4144 Borrowing Authority Withdrawn 9 963 4145 Borrowing Authority Converted to Cash 9 964 4145 Borrowing Authority Converted to Cash 9 965 4146 Borrowing Authority Converted to Cash 9 966 967 4149 Borrowing Authority Converted to Cash 9 967 4149 Borrowing Authority Converted to Cash 9 968 969 4149 Borrowing Authority Converted to Cash 9 969 969 4149 Borrowing Authority Converted to Cash 9 969 969 4149 Borrowing Authority Converted to Cash 9 960 961 4149 Borrowing Authority Converted to Cash 9 961 961 4149 Borrowing Authority Converted to Cash 9 961 962 4149 Borrowing Authority Converted to Cash 9 962 963 964 965 965 965 965 965 965 965 965 965 965		,	3 - 4 - 5) Als	o Equals:						<u> </u>
6 962 4140 Substitution of Borrowing Authority E P B 6 951 4141 Current-Year Borrowing Authority Realized E F/T P 6 962 4141 Current-Year Borrowing Authority Realized E P P 6 951 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E F/T P 6 962 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E P P 6 951 4144 Borrowing Authority Withdrawn E F/T P 6 962 4144 Borrowing Authority Withdrawn E P P 6 951 4145 Borrowing Authority Converted to Cash E F/T B 6 952 4145 Borrowing Authority Converted to Cash E P B 6 951 4149 Borrowing Authority Carried Forward B F/T			4140	Substitution of Porrowing Authority			E/T		B/X	2
6 951 4141 Current-Year Borrowing Authority Realized E F/T F 6 962 4141 Current-Year Borrowing Authority Realized E P P 6 951 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E F/T P 6 962 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E P P 6 951 4144 Borrowing Authority Withdrawn E F/T P 6 962 4144 Borrowing Authority Withdrawn E P P 6 951 4145 Borrowing Authority Converted to Cash E F/T B 6 962 4145 Borrowing Authority Converted to Cash E P B 6 951 4149 Borrowing Authority Carried Forward B F/T F/T				• .					B/X	2
6 962 4141 Current-Year Borrowing Authority Realized E P P 6 951 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E F/T P 6 962 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E P P 6 951 4144 Borrowing Authority Withdrawn E F/T P 6 962 4144 Borrowing Authority Withdrawn E P P 6 951 4145 Borrowing Authority Converted to Cash E F/T B 6 962 4145 Borrowing Authority Converted to Cash E P B 6 951 4149 Borrowing Authority Carried Forward B F/T F/T			_	9 ,					P/X	2
6 951 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E F/T F 6 962 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E P F 6 951 4144 Borrowing Authority Withdrawn E F/T F 6 962 4144 Borrowing Authority Withdrawn E P P 6 951 4145 Borrowing Authority Converted to Cash E F/T B 6 962 4145 Borrowing Authority Converted to Cash E P B 6 951 4149 Borrowing Authority Carried Forward B F/T F/T				• •					P/X	2
6 962 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized E P F 6 951 4144 Borrowing Authority Withdrawn E F/T F 6 962 4144 Borrowing Authority Withdrawn E P P 6 951 4145 Borrowing Authority Converted to Cash E F/T B 6 962 4145 Borrowing Authority Converted to Cash E P B 6 951 4149 Borrowing Authority Carried Forward B F/T F/T				ů ,			·		P/X	2
6 951 4144 Borrowing Authority Withdrawn E F/T F 6 962 4144 Borrowing Authority Withdrawn E P F 6 951 4145 Borrowing Authority Converted to Cash E F/T B 6 962 4145 Borrowing Authority Converted to Cash E P B 6 951 4149 Borrowing Authority Carried Forward B F/T				• •					P/X	2
6 962 4144 Borrowing Authority Withdrawn E P F 6 951 4145 Borrowing Authority Converted to Cash E F/T B 6 962 4145 Borrowing Authority Converted to Cash E P B 6 951 4149 Borrowing Authority Carried Forward B F/T				,					P/X	2
6 951 4145 Borrowing Authority Converted to Cash E F/T B 6 962 4145 Borrowing Authority Converted to Cash E P B 6 951 4149 Borrowing Authority Carried Forward B F/T				,					P/X	2
6 962 4145 Borrowing Authority Converted to Cash E P B 6 951 4149 Borrowing Authority Carried Forward B F/T									B/X	2
6 951 4149 Borrowing Authority Carried Forward B F/T									B/X	2
										2
- 1 1 1 3 3 3										2
				3 y			-			-

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2012 Reporting

	S 2108		USSGL Account Attributes/1						
Column	Auth. Ind./2								
Number	(RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
								-	
1	Treasury Ap	propriatio	n Fund Symbol						
2	Balance of 0	Contract A	uthority - Treasury Supplied						
	New Contra		,						
3	941	4131	Current-Year Contract Authority Realized	E				P/X	2
									
4	Appropriation								
4	941		Contract Authority Liquidated	E	Р			B/P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	В				Х	2
5	Writeoffs. R	estorations	s, or Adjustments						
5	941		Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	Е	S			B/P/X	2
5	941	4392	Permanent Reduction - New Budget Authority	Е	С			B/X	2
5	941	4393	Permanent Reduction - Prior-Year Balances	E	С			B/X	2
	CALC (2 + 3		•						
6			Contract Authority					D/V	
6	941		Current-Year Contract Authority Realized	E				P/X	2
6	941		Contract Authority Withdrawn	E				P/X	2
6	941		Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
6	941	4139	Contract Authority Carried Forward	В					2
6	941	4392	Permanent Reduction - New Budget Authority	E	С			B/X	2
6	941	4393	Permanent Reduction - Prior-Year Balances	E	С			B/X	2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2012 Reporting

	SGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2012 Reporting FMS 2108 USSGL Account USSGL Account Attributes/1								
	Auth. Ind./2								
	(RT7 Ind.)		Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
1	Treasury A	ppropriatio	n Fund Symbol						
2	Balance of	Contract A	uthority - Treasury Supplied						
3	New Contra	ct Authorit	y						
3	941	4131	Current-Year Contract Authority Realized	E				P/X	2
4	Appropriati	l ons To Liq	 uidate						
4	941	4135	Contract Authority Liquidated	Е	Р			B/P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	В				Х	2
5	Writeoffs, R	estoration	 s, or Adjustments						
5	941	4132	Substitution of Contract Authority	E	S			P/X	2
5	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	Е	S			B/P/X	2
<u> </u>	CALC (2 + 3	 3 - 4 -5) Alse	 o Equals:						
6	Balance of	Unfunded (Contract Authority						
6	941	4131	Current-Year Contract Authority Realized	E				P/X	2
6	941	4132	Substitution of Contract Authority	E	S			P/X	2
6	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
6	941	4134	Contract Authority Withdrawn	E				P/X	2
6	941	4135	Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
6	941	4139	Contract Authority Carried Forward	В					2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2012 Reporting

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2012 Reporting FMS 2108 USSGL Account USSGL Account Attributes/1									
	Auth. Ind./2		000017000diik						
	(RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
	(1.110	209, 2	7.0 1) 0				71
	For all Treas	surv appro	priation Fund Symbols:						
		, , , , , ,	, , , , , , , , , , , , , , , , , , , ,						
7	Reimbursen	nents Earn	ed and Refunds						
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E					
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E					
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	Е					
7		4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E				B/P/X	7
7		4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	Е				B/P/X	
7		4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				B/P/X	
7		4137	Transfers of Contract Authority - Allocation	E				B/P/X	
7		4153	Transfers of Contract Authority - Nonallocation	Е				B/P/X	
7		4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	Е				B/P/X	
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				B/P/X	
7		4171	Nonallocation Transfers of Invested Balances - Receivable	Е				B/P/X	
7		4199	Transfer of Expired Expenditure Transfers - Receivable	Е				P/X	
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				B/P/X	
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				B/P/X	
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				B/P/X	
7		4234	Other Federal Receivables - Transferred	E				B/P/X	
7		4251	Reimbursements and Other Income Earned - Receivable	E			F/E	B/P/X	
7		4283	Interest Receivable From Treasury	E				B/P/X	
7		4285	Receivable From the Liquidating Fund	E				B/P/X	
7		4286	Receivable From the Financing Fund	E				B/P/X	
7		4287	Other Federal Receivables	E				B/P/X	
8	Unfilled Cus							D /D 0/	
8			Unfilled Customer Orders Without Advance	E			F/E	B/P/X	
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	B/P/X	
9	Undelivered	Orders an	l nd Contracts						
9			Undelivered Orders - Obligations, Unpaid	E				B/P/X	
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	Е				B/P/X	
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Е				B/P/X	
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				B/P/X	

SUPPLEMENT

FMS	S 2108		USSGL Account	USSGL Account Attributes/1					
Column	Auth. Ind./2								
Number	(RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
10	Accounts Pa	avahle and	Other Liabilities						+
10	Accounts i		Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	Е				B/P/X	
10			Amounts Appropriated From Specific Invested TAFS - Payable	Е				B/P/X	
10	†		Nonallocation Transfers of Invested Balances - Payable	Е				B/P/X	+
10		4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	Е				P/X	6
10			Delivered Orders - Obligations, Unpaid	Е				B/P/X	+
10		4931	Delivered Orders - Obligations Transferred, Unpaid	Е				B/P/X	+
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Е				B/P/X	1
10			Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Е				B/P/X	
	,		-10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for nd Contract Authority. Also Equals:						
11	Unobligated	Balance							
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				P/X	
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				P/X	
11		4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				P/X	7
11		4382	Temporary Reduction - New Budget Authority	E				P/X	
11		4383	Temporary Reduction - Prior-Year Balances	E				P/X	1
11		4394	Receipts Unavailable for Obligation Upon Collection	Е				B/P/X	
11		4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	Е				B/P/X	1
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	Е				B/P/X	
11		4398	Offsetting Collections Temporarily Precluded From Obligation	Е				B/P/X	
11			Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation	Е				B/P/X	
11			Unapportioned Authority - Pending Rescission	Е					+
11			Unapportioned Authority - OMB Deferral	E					+
11			Unapportioned Authority	Е				B/P/X	+
11			Apportionments	Е					+
11			Allotments - Realized Resources	Е					+
11			Unobligated Funds Exempt From Apportionment	Е				B/P/X	+
11			Funds Not Available for Commitment/Obligation	Е					+
11			Allotments - Expired Authority	E				B/P/X	†
11			Commitments - Programs Subject to Apportionment	E					+
11	† †		Commitments - Programs Exempt From Apportionment	E					+
				-		<u> </u>			+

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2012 Reporting

ADDITIONAL INFORMATION:

Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

FOOTNOTES:

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report."

2/ Authorization Indicator (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:

- 911 Unrealized Discounts
- 921 Imprest Funds
- 931 Unamortized Discounts or Premiums
- 941 Contract Authority
- 951 Authority To Borrow From the Treasury
- 962 Authority To Borrow From the Public
- 971 Investments in Treasury Securities
- 972 Investments in Agency Securities
- 973 Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ Authorization Indicator (RT7 Indicator) 973 is for use by the National Railroad Retirement Investment Trust Fund
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.
- 5/ For use with OMB-approved Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6)
- 6/ For use with OMB approval (SSA and HHS related TAFS ONLY).
- 7/ When USSGL accounts 4121 and 4357 are recorded in a cancelling year, they will not crosswalk to the FMS 2108.

8/ In the first quarter of FY 2008, agencies reported prior-year adjustments in their FACTS II trial balance submissions. However, during the first two quarters of FY 2008, prior-year adjustments were displayed as though they were current-year activity on the FMS 2108 reports. Since the third quarter of FY 2008, the FACTS II generated FMS 2108 has displayed the Prior_Year_Adjustment attribute.